

Two Letters

Continued from editorial page.

official for the performance of a duty. By the way, did it ever occur to you that Lincoln once said: "I must stand with anybody that stands right, stand with him while he is right and part with him when he goes wrong"? And I would further ask, have you during your newspaper career ever heard of the term "ethics"?

Yours truly,
C. N. McELFRESH,
County Attorney.

Columbus, Nebr., Oct. 23, 1911.
Mr. John Ratterman,
County Judge.

Columbus, Nebraska.

Dear Sir:

In view of your personal reference to me in your communication to the County Board regarding my report to the Board concerning your failure to collect the inheritance tax I deem it my duty to reply that those interested may know the facts. In your communication you stated, "I repeated applied to the county attorney for counsel and suggestions with respect to the collection of this tax, but each time was turned away without advice or suggestion."

I brand that statement as being absolutely false. You know it to be false and in an effort to dislodge the odium of

a neglected duty you have resorted to a willful misrepresentation of the facts.

You further state that there is no such amount of uncollected inheritance tax due the county. You knew of the action of the Board asking me to check over your records and if you have known all along the amount due and uncollected why haven't you before this made a report to the Board on your own initiative without waiting for me to act? Have you been unable during this time to check over your own records? Since you knew of the action of the Board why did you on June 10th, 1911, close and settle an estate subject to a tax of from \$400 to \$500 without taking any steps to collect it? If you remember correctly when you were asked by me why you failed to collect the tax in this estate, your answer was, "I didn't think of it". If you deny this to be your answer, will you not tell the people what was your answer?

You further say that "some of the estates from which inheritance tax is collectable are still in process of settlement". My report to the board is based upon the estates closed and settled. Why mislead the public upon the flimsy pretext or make-shift that the tax mentioned in my report is due from unsettled estates?

You further say you have collected in the past few years almost \$2,000. Why not make a clean breast of it by also stating the amount you failed to collect during those same years? Is it not a fact that from the year 1902 to the first day of January, 1911, you had but collected about \$1,200 of this amount and that so far this year the balance of the \$2,000 has been collected with the assistance of the county attorney and that additional cost was made in one case for the reason that you had practically closed the estate without making any effort to collect the tax?

You further say, "The inheritance tax law is new and subject to many different and conflicting interpretations". This law has been on the statutes for the past ten years. Do you consider a law new, which has been in force and effect for ten years?

You further say, "There is one estate where the interests of the heirs was very conflicting and the settlement of the estate troublesome". Did you not sign the final decree in that estate giving the names of the heirs and decreeing the amount of property each should receive, and for the purpose of collecting this tax, was not that decree as plain as the nose on your face? Don't you fully understand that judgment over your signature? Why did you close that large estate without collecting the tax, especially after your attention was called to it by some of the attorneys in the case?

You state that by proper procedure the tax can be collected. The statute requires you to proceed to collect this tax before the estate is closed. Can't you realize that by closing these estates and after removal of heirs and transfer of land to innocent purchasers, that the collection of this tax is going to be extremely costly and hazardous and that it will be practically impossible to collect a great portion thereof?

You say my report is grossly unfair to you. How can this be when you knew the Board had requested an inspection and report to be made? As you no doubt know, I filed my report immediately upon completion of my investigation. Did you expect me to withhold my report, and if so, why and for what period of time? You have a complete knowledge of your own records and if you consider my report unfair why did you not file a report of your own instead of requesting further investigation?

In conclusion I will state that during my campaign last fall I pledged the taxpayers of this county, of elected, to conduct my office in the interests of the people and not in the interest of any county official, and when I see your office losing thousands of dollars to those whom you are supposed to represent I shall not hesitate to bring the facts before the public and this I will

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LOWER PECOS VALLEY FRUIT has won many prizes at National Expositions and is a notable factor in the valley.

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do whether requested by the Board or not.

Yours truly,
C. N. McELFRESH,
County Attorney.

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Monroe.

Mr. and Mrs. J. E. Erskine spent Sunday in Monroe at the McWilliam home.

Mr. and Mrs. E. D. Jenkinson and son Edward, Mrs. W. J. Jenkinson and daughters Lillian and Louise and Mrs. D. W. Jenkinson autoed to Columbus Saturday.

John Gibbon, C. W. Taibitzer, Jake Smith, John Kelly, Hugh Hill and C. W. Hollingshead of Monroe were pall bearers at the funeral of Charles Ziegler in Columbus Tuesday.

Mr. A. C. Loucks was a Fallerton visitor last week.

Ed. Duck drove to Humphrey Sunday, in his auto.

Misses Dora McWilliams and Maude Hill were Genoa visitors Thursday afternoon.

A baby girl was born to Mr. and Mrs. Cochran October 18 but the little one only lived until Saturday.

Rev. Larkins preached on trial at the Presbyterian church Sunday.

A large crowd attended the Methodist services Sunday night. Mr. and Mrs. Erskine, of Columbus favored the congregation with some splendid music and Rev. Phillips preached a good sermon.

Henry Kelley has recovered from a bad attack of pneumonia.

John Randall, of Columbus was a business visitor in Monroe last week.

Mrs. W. W. Mannington was a Columbus visitor Tuesday.

Mr. and Mrs. Everett McWilliams were over Sunday visitors in Monroe.

Lou Hill was a business visitor in Columbus Saturday.

Mrs. Marion McNealy was shopping in Columbus Saturday.

John Erickson returned home after a business trip up the line.

Willie Sutton and Ray Toline were at the county seat Wednesday.

Ernest Ewert, of Columbus, was visiting his brother Carl in Monroe last week.

Vestal Moore, of Columbus, was in town on business this week.

Miss Tessie Noonan is visiting in Columbus this week.

Mrs. Symington who has been the guest of her daughter, Mrs. Rodney Hill, for a short time returned to her home in Spencer, Iowa Tuesday.

Mrs. H. O. Studley, of Creston, visited friends in Monroe Monday.

The first frost of the season fell here Thursday night.

Mrs. Fred Hill and Harry Durham were shopping in Genoa Wednesday.

Mrs. Gernard and Weeks were in Columbus Wednesday.

Ray Toline and Ben McDonald were Columbus visitors Tuesday.

Jacob Smyers and daughter Miss Emma were in Columbus last Saturday.

Mrs. L. D. Smith returned from Omaha Saturday after a visit with her daughter.

Dennis Gleason, Carl Hart, Dr.

Bates, Tom Gleason and Harry Mansfield went to Dallas, South Dakota, last week to register for lands.

Mrs. George Swisher returned to her home in Spalding Friday after a visit with Monroe friends.

C. D. Evans, West side Park.

After exposure and when you feel a cold coming on, take Foley's Honey and Tar Compound promptly. It checks and relieves. Use no substitutes. The genuine in a yellow package always. For sale by all druggists.

Dr. W. H. Slater, veterinary. Both phones.

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3. COLIC		
4. CONSTIPATION		
5. DIARRHEA		
6. DYSPEPSIA		
7. GOUT		
8. HEMIPLEGIA		
9. HYPERTENSION		
10. INDURATED GLANDS		
11. LACRIMATED EYES		
12. LAMENESS		
13. LUMBAGO		
14. MALARIAL FEVER		
15. MEASLES		
16. NERVOUSNESS		
17. PNEUMONIA		
18. RHEUMATISM		
19. SCURVY		
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